G R S App F IX 4]

1941-42

File No 153-41

Previous References

(Nil)

Serial Nos 1, 2, 4, 5

Later References

Nil 113-42-97
" 59-47 (12 13)

GENERAL AND REVENUE SECRETARIAT

Serial Nos Three

Part B for November

SUBJECT

Recommendations of the I C A R new delhi re removing inequalities in the levy of octroi duty on tobacco in India

I NOL. 5783/9 10 12 1942
To Complete
the levy I C A R new Delhi
State that necessary instructions are issued by Govt.

NOL 5795-805/9 10 12 1942
To add 5 by Post
State that the suggestions of the Tobacco Committee may be adopted

H Hamid 11.1 43

Report on the Marketing of Tobacco in India and Burma

4646 I

Rl 155-41-1

General and Revenue Secretariat | File No | of 194 / | [App F III-2

Serial No

Extract of letter no J 56/13-39 A dated Dec 1941 from the Secy, Imperial Council of Agricultural Research, New Delhi to the Secy to Govt — Dev. Dept — re the Report on the Marketing of Tobacco in India and Burma

The extract placed below was received from the A & F Branch

Action taken in respect of items nos 20 & 21 in the enclosure is required to be sent to the Secy Imperial Council of Agricultural Research, New Delhi, for the information of the Tobacco Committee and the Advisory Board

Submit with a draft letter to the Comr B C H, Pdt M C H and the DCs of Blr Dt calling for their suggestions

Imperial Agriculture
Lumsden 27/2/42

Kms 26/2/42

Sk 27/2

SEC 1779 SEPT GOVT OF MYSORE

1042

RE

NOTE—Cont Sheet

WD 4186— GPD— 5 000—29-10 41

5/ Hm 27-2-42

6) Jsme 27/2/42

Report on the marketing of Tobacco in India & Burma

M-File No 165 A1/6/1 of 1941 | General and Revenue Secretariat

Serial No

To

The Dy Comrs of Insds
The Comr B C H thro Pdl-
The Pdl- H C H
No L 8507-17 d 1813/42
Calls for certain information Sees

7 Remarks Subs
Ltr 4/5/42 Joined No 10756-668 2/5/42

1 Letter no A7 4622-102/41-2 d 6 5 1942, from the D C Chittagong (Copy of)
2 Letter no A3 Le 3074/41 2 d 7 5 42, from the D C Chittagong
3 Letter no A7 871/41 2 d 8 5 42, from the Municipal Commr Rangoon
4 Letter no Ltr No C 3875/41 d 11 5 42 from the D.C Hassan
5 Letter no A6 2262/41-2 d 12 5 1942 from the D C Mandya
6 Letter no A7 5413/41-2 d 29 5 42 from the D.C. Bangalore
7 Letter no R 7 3615/8 M 6 1942, d 17 6 42 from the Personal Asst to the Chief Engineer
8 Letter no Revenue 3324/100/1 d 23 7 42 from the D C Dharwar
9 Letter no 15 C 2529/41-2 d 22 7 42, from the

Marketing of Tobacco in Shimoga
583/L

General and Revenue Secretariat | M File No 155 of 1941 | [App F III—2

Serial No

From the D.C. Kolar &c
Reports from the D.C. Bijapur &c
Shimoga and are annexed with reminder
to both & ombs After receipt of their reports
A | a note will be submitted.
Hc 6/8/42
9 Done
A - yes
6/8/1942
Do D.C. Bijapur Shimoga &c.
no L 1772-7 of 10-8-1942 reminds.
GS 11/8
From the D.C. Shimoga &c
Letter no Lds MZ C 2946-568/41-42 of 15-8-1942
forwards the information called for
10 Reports from the D.C. Mysore will be awaited
Submitted
11 yes
Hc 21/8
GS 21/8
(11) But in the meanwhile the
reports received from the Commissioners
for
21/8
to 13) Office Report of the D.C. Kolar is submitted please vide Para Hc
Hc 1/9 GS
(14) Agreed
for
1/9
Joined with 2638/943/42
Hc 4/9/42 GS
Letter no. Ds C 3772/41-2 of 11-9-42
from the D.C. Mysore
A copy of reports is forwarded for approval & pass
issue of orders on the proposed
Submitted
Hc 8/9

NOTE—Contn Sheet

WD 04155—GPB—65,000—23 10 41

P.T.O.

Marketing of tobacco in India

1684/C

ML File No 185 of 194 — General and Revenue Secretariat

Serial No

15) A Statement showing the replies received from the various D Cs is put up in Kind Personal Sales D Cs (Shimoga, Kadur, Chitaldrug, Hassan, Dumkur, Kolar) and the Municipal Commissioners, Bangalore etc, are in favour of having a uniform rate of octroi. The President of Mysore City Municipal Council states that no change is called for in the existing arrangements

16) The D C Mandya states that octroi duty may be waived on graded tobacco (machine cut). and the D C Bangalore states that the Director of Industries and Commerce may be consulted on the proposals of the Board

17) Before sending a final reply to the I C A R, it appears desirable to obtain the opinion of the Director of Industries and Commerce

Submitted for orders

The Spl. 18) In connection with the report on the marketing of tobacco in India and ~~tobaccco~~, Burma, a recommendation has been made to the effect that the possibility of removing inequalities of local taxation - particularly in the cities which levy octroi or terminal taxes - on tobacco by diverting the normal course of trade and thus to the cost of distribution may be examined by the Provincial Governments The Secy, Imperial Council of Agricultural Research has requested

no 20 (Flag F)

(? 4))

this Govt to consider the matter with
a view to removing such inequalities

19 The practice in this respect in this State
is as follows:—

20 No octroi is levied in the Village
Panchayets in the State

21 No terminal tax is levied in the Villages
In regard to the City - Town & Union
Villages, the levy of octroi is authorised
at the maximum rates prescribed in
the Schedule attached to these Rules
& the rules framed thereunder the usual
maximum rate is Rs 4/- per hundred
qbo Villages Each Municipality has, within
the above maximum limit, levied the
octroi duty, according to the local circumstances
and subject to the bye laws framed by it
It will be seen from the enclosed statement
that the rate
varies from Rs 3/- in respect of Bigger
cities to annas four per md in some
Municipalities & Boroughs there is no uniform
rate & even the City
From the returns received the Dirs
of Municipal Administration, Madras
& Tinnevelly, Dindigul Municipalities
Bangalore etc are in favour of
fixing a uniform rate of octroi
on every maund of tobacco
It is permissible to the Govt
to suggest to these local bodies

the adoption of the levy of octroi duty at the uniform rate of Rupee one per maund which is in force in Several Municipalities, as that would not be felt as a hardship and would be within the maximum limit prescribed in the statute. Such a uniformity would perhaps tend to minimise the tendency to evade the commodity and help the normal course of trade in the State. This suggestion is for orders.

2) A reply is due to the Secy. to G. of I. vide his letter No. 4083 I in the matter and a draft will be put up after orders are passed on the above point.

Law Secy. for 26/11/42

OFFICE OF THE MINISTER FOR L S G & P H
Date 28 11 42
No 4024 Ep

SECY LAW DEPT 5613 GOVT OF MYSORE

Some Municipalities levy the introduction of the uniform rate while others gave no respite. It will be better if the introduction of uniform rate in Some Municipalities only. A uniform rate of one Rupee per maund may be suggested & decided & all the Municipalities

Minister L.S.G.

Secretary

Secy 28 11 42 Min 27-11-42
Minister 30-11-42 Secy 30-11-42

1684/2

Manufacture of Tobacco in Indian States

Draft reply at page — and the
draft letter to Local Govts

8/11/42

Submitted with two offs for approval
11/12/42 These drafts are not called for

Two revised drafts are
put up for approval

Law Secy
5/12/42

Cancs
5-12-42
Issued
5/12/42

To the Secy I C A R, New Delhi

Letters No. 5758-94/A 10 12 42, State that
the local bodies have been advised to levy a uniform
rate of Re 1/- per maund of Tobacco to remove inequalities
Copies to all D.Cs, Municipal Comrs, Board Secy Mysore
do the Secy of DSTA

No L 5795-805/A 10 12 42, State that in
accordance with the suggestions of the Tobacco
Committee of the I C A R cess at any rate not exceeding Re 1/- a
maund may be levied.

The file will now be closed if approved

Yes
12/12/42

Subd
Secy
12/12/42

Secy
12/12/42

Exhg

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No L 8507-18 Encl 2 / ML 155-41-2 *Dated Bangalore* 18th March ~~February~~ 1942.

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore,

Law Department

To

(1) The Deputy Commissioners of Districts
(2) The Commissioner, Bangalore City Municipality,
through: The President
(3) The President, Mysore City Municipality, Mysore

SUBJECT:--Report on the marketing of Tobacco in India and Burma.

S i r ,

I am directed to forward herewith a copy of letter No.F.56, 13-39-A dated December 1941 from the Secretary, Imperial Council of Agricultural Research, New Delhi, on the above subject, together with that of an extract of its enclosure and to request you to submit a report on the items Nos.20 and 21 (in the enclosure) along with your suggestions for implementing the recommendations.

The action taken has to be communicated to the Council

I have the honour to be,

Sir,

Your most obedient servant,

Sd/- I V Narayana Rao,

Secretary to Govt ment,
Law Department

Memo No 85 180 / 85 19 Bangalore, dated, 18th March ~~February~~ 1942

BHP/5

Copy of the above is forwarded with compliments

(1) Copy w/c to the R C for favour of furnishing a report in respect of V Ps in the State
(2) Copy w/c to the Dr of I and C for information

S/C

By Order,

Sect to Govt Law Dept

Appendix F G—1]

SUBJECT Report on the marketing of Tobacco in Madras and Burma

14 copies

Section HQ

File No 155-41

Serial No 2

Diary No of letter replied to

No L 8507-17

General and Revenue Secretariat

( )

the *19*

To The Secy Govt of India
Indian Central Cotton Committee
The Govt of Madras
The Govt of Burma

Date of issue 18/8/42

Sir,

I am directed to forward herewith a copy of letter no 756/13-39-A dated Dec 1941 from the Secy, Imperial Council of Agricultural Research, New Delhi, together with that of an extract of its enclosure and to request you to furnish a report on points nos 20 and 21 (in the enclosure) along with your suggestions for

Typed — Flag M

Signed by M. G. Rao

Please type clause 20 and 21 in flag L

List of enclosures

Copied by

Examined by

~~adopting any resolution~~
~~for implementing the recommendations~~
~~existing steps indicated therein~~
The action taken has to be communicated to GOI
if necessary Brief Council.

I have Etc—

Sd/-
Secy to Govt—
Law Deptt—

Memo No 8518 dt 18/8/42
Copy with to the R C
for furnishing a report in respect
of VPs in the State

Sd/-
for Secy to Govt—
Law Deptt—

Memo 8519 dt 18/8/42—
Copy with to Dr of I & C
for information

Sd/-
for Secy to Govt—
Law Deptt—

1046

Received from the A.I. Research

Dec 1941

Copy of the letter No F 56/13-39-A dated from the Secretary, Imperial Council of Agricultural Research, New Delhi, to the Secretary to Government, Development Department, Bangalore.

Subject Report on the Marketing of Tobacco in India and Burma

I am directed to invite a reference to the correspondence resting with your letter No AF 3108/Agri 97-39-4 dated the 16th December 1939 on the subject noted above.

2 At their meetings held in October 1941, the Tobacco Committee and the Advisory Board reviewed the action taken by the Provincial Governments and others on the various recommendations made by the Council on the Report on the Marketing of Tobacco in India, A copy of the statement circulated to the Committee is enclosed for information

3 With regard to item 20 of the statement the Committee recommended that Provincial Governments and Constituent Indian States might also be asked to look into the inequalities if any, in respect of the taxes levied by Panchayats also I am accordingly to invite the Government of Madras etc., to consider this matter with a view to removing such inequalities wherever they exist

I am to request that this office may kindly be informed of the action that has been taken by you in respect of these items, for the information of the Tobacco Committee and the Advisory Board

HSS

Subject.	Recommendations	Action taken
		In Mysore, there is a system of sales by bales of 250 lbs approved by the trade. The Baroda Government agree. The Orissa Government recognise the necessity and sale of tobacco will come within the scope of the standard Weight and Measures Bill which is under the consideration of the Government.
20. The feasibility of removing inequalities of local taxation, particularly in municipal octroi and terminal taxes, by diverting the normal course of trade and to the cost of distribution.	The Imperial Council of Agricultural Research should commend to all Provincial Governments the desirability of removing these inequalities.	Madras has no octroi and terminal taxes. The Government of Bombay have advised municipalities in the matter. In Punjab, conditions vary enormously in different parts that it is neither advisable nor practicable. In Bengal, United Provinces and North West Frontier Province the matter has been noted and will be considered. In Orissa this requires further careful examination before any steps could be taken.
21. The advisability of combining the charging of license fees from tobacco traders with steps designed to control and improve the trade and the system of control to be adopted for the purpose.	This should be commended to Provincial Governments	The Madras Tobacco Taxation Act provides for licensing, the Agricultural Department is taking measures to improve the crop and the Madras Commercial Crops Act is intended to improve -- trade. As such the combining of taxation and improvement steps is not considered necessary. The Government of Bombay consider that the question of licensing and the problem of controlling the market should not be mixed together. In Bengal, United Provinces, and North West Frontier Province, the matter has been noted and will be considered. The Punjab Government are taking the necessary steps. There is no Tobacco Trade Tax in Mysore and in Baroda there are no licensing fees. Orissa is not interested in this for the present.
22. The appointment of a special tobacco development officer.	Provincial Governments should be addressed regarding the desirability of appointing such officers.	In Madras, Bengal and United Provinces the -- matter has been noted and is under consideration. One officer each in Bombay and Bihar is under training (They are to be sent to Guntur next year). In Mysore this is not considered necessary in view of the work being done by the Mysore Tobacco Co. The Government of Baroda propose getting the services of an expert from the Indian Leaf Tobacco Development Co for a season and if the results warrant it, a special Tobacco Officer will be appointed. The Government

[redacted] final have I [redacted] a [redacted] de-
[redacted]. I [redacted] as, it's [redacted] ary at present.

[redacted] storage accommodation and receiving plants on a co-operative basis in the Kakamega growing districts.

[redacted] Mr. [redacted]ja, the Marketing [redacted] officer for Nzoia, was asked whether he [redacted] would be willing to put up a co-[redacted]ative scheme for giving [redacted] financial details. [redacted] for the Council's area [redacted].

This [redacted] scheme will [redacted] forwarded [redacted] the special [redacted] boards of [redacted] al research when it is [redacted] drawn up.

[redacted]
[redacted]
only.

[redacted]

[redacted] Secretary to Government,
[redacted] Agriculture Department.

[redacted]/1.

6756/L
C I & R I Sec.,
8 MAY 1942

GOVERNMENT OF MYSORE

Tele. From phone

No [illegible]-4022-10 /11-12.
Encls

OFFICE OF
The Deputy Commissioner,
Kadur District,
Chickmagalur.
Date 6th May 1942

To
BEOY LAW DEPT
GOVT MYSORE

I V Narayana Rao, Esquire, B A, LL B,
Secretary to Government,
Law Department,
Bangalore

Sir

Subject:- Marketting of Tobacco in India and Burma

With reference to your letter No L 8507-17/Spl 155-41-42 dated 18th March 1942 regarding the above subject, I have the honour to state that tobacco is not grown in sufficiently large quantities in any part of this District and no terminal tax on tobacco is levied in this District

As regards the levy of octroi duty different Municipalities in this District are levying octroi on tobacco at different rates as noted below -

Name of Municipality.	Rate of octroi.
1 Chickmagalur Town Municipality.	As 2-0-0 per maund
2 Kadur "	As 1-0-0 "
3 Sringeri "	As 1-0-0 "
4 Koppa "	As 1-0-0 "

No village panchayat has levied octroi on tobacco in this District

As regards the advisability of combining the charging of fees from tobacco traders, with steps designed to control and improve the trade etc, the view of the Madras Government that the combining of taxation and improvement of steps is not necessary, appears to be reasonable.

I have the honour to be
Sir,
Your most obedient servant,

Deputy Commissioner,
Kadur District

T.T.

Dna

6782/L

Tel Address —Depcom
CHITALDRUG

In reply please refer to
No A3.L.C.3074/41-42
Enclosures

OFFICE OF THE DEPUTY COMMISSIONER,
CHITALDRUG DISTRICT

Dated Chitaldrug, 7th May *1942*

FROM

R P MALLAPPA, ESQ, B A, LL B,
Deputy Commissioner,
Chitaldrug District,
CHITALDRUG

GEN & REV SECRETAR
9 MAY 1942
L S C

To

SECY LAW DEPT
9 MAY 42
GOVT OF MYSORE

H V Narayana Rao, Esq., B.A, LL B,
Secretary to Government of Mysore,
Law *Department,*
BANGALORE

SIR

SUBJECT — Marketting of Tobacco in India and Burma

With reference to your letter No L 8507-17/M1 155-41-2 dated 18-3-1942 on the above subject, I have the honour to state as follows -

With regard to item No 20, I beg to state that the rate of octroi that is being levied on tobacco in the several - Municipalities in this District varies from four annas to one rupee per maund of 960 tolas The maximum rate according to schedule II of the Town Municipalities Act and Schedule I of Rules regulating Taxaion in the Minor Municipalities As the levy is at the discretion of the Municipal Councils - according to Section 61 of the Town and Minor Municipalities Acts, there is scope for the existence of inequalities of local taxation To remove inequalities, either a uniform rate will have to be fixed or the tax on tobacco should be abolished altogether in the interest of tobacco trade In the interest of Municipal revenue, it is not advisable to - abolish the levy of octroi on tobacco altogether I, therefore, suggest that a uniform rate may be fixed in all -

leviable is Rs 4/- per maund of 960 tolas

Municipalities to remove inequalities in the interest of tobacco trade

With regard to village Panchayets it is ascertained that no octroi or terminal tax is being levied by any Village Panchayet in this District as there is no provision for such a levy in the Mysore Village Panchayet Act

As regards item No 21, it is ascertained that no licensing fees are being levied in this District for tobacco trade either by the Municipalities or by the Village Panchayets The charging of licensing fees from tobacco traders may be combined, with steps -- designed to control and improving the trade as recommended by the Committee

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Chitaldrug Dist

MN.

6832/1

BANGALORE CITY MUNICIPALITY

No A4 871/41-42 MUNICIPAL OFFICES

Encl Bangalore 8th May 1942

From

ABDUL AZIZ KHAN ESQ B A
MUNICIPAL COMMISSIONER
BANGALORE CITY

SECY L ... 11 ... GOVT ... MORE

GEN & P ... SECP 11 MAY 1942

To

H V Narayana Rao,Esq ,B A ,LL B ,
SECRETARY TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE,
LAW DEPARTMENT, BANGALORE

SIR

With reference to your letter No L 8507-17/M1 155-41-2 dated 18-3-1942, regarding the marketting of Tobacco in India and Burmah, I have the honour to state that the schedule of Octroi on tobacco is as follows in the City of Bangalore -

Tobacco including Cigarettes, Cigars, Beedies, Snuff and Gudak	Rs 3/- per maund of 24 lbs
Tobacco dust or stalk	Rs -/8/- " "

The question of amending the rate on tobacco is under consideration It would be better if a uniform rate of Octroi is imposed on tobacco and other forms of tobacco throughout the State in the City, Town and Minor Municipalities and Village Panchayets so as to avoid inequalities in the rates and to minimise the scope for smuggling the said goods into the Minor Municipalities or Village Panchayets

I have the honour to be,
Sir,
Your most obedient servant,

Forwarded with compliments

K Hanumanthaiya
Honorary President

Municipal Commissioner

svs 2

Office of the Deputy Commissioner,
Hassan District,
Dated Hassan, the 11th May 1942

No L Dis Ml C 3875/41
Encl Nil

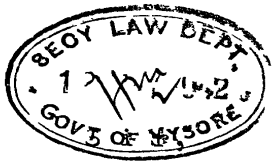
6889/L

From

N S Hirannayya, Esqr , M A ,
Deputy Commissioner,
Hassan District,
H a s s a n

To

H V Narayana Rao, Esqr, B A , LL B ,
Secretary to Government,
Law Department,
B a n g a l o r e



Subject Report on the marketting of tobacco in India and Burma

**

Adverting to your letter No L 10456-66 dated 2-5-1942 on the above subject, I have the honour to state that no trade tax is being levied on tobacco in this District

The Municipal Councils have however levied octroi duty on tobacco at the rate of one rupee per maund in some of the Municipalities and at annas eight in certain other Municipalities The maximum rate that could be leviable is Rs 4/- per maund as per schedule sanctioned by government and the rates now levied are far below the prescribed maximum In my opinion the levy of Octroi being a tax on trade and therefore hampering its free movement, is undesirable and would under ideal conditions have to be avoided Unfortunately in view of the very poor financial conditions of the most of the Municipalities this would be scarcely possible It may be stated however that it would be desirable to fix a uniform rate of levy for all Municipalities so that trade in tobacco may be allowed to have its natural channels Apart from the levy of octroi duty, no license fee is being recovered in any of the Municipalities in this District as there is very little of tobacco trade

I have the honour to be,
S i r,
Your most obedient servant,

Deputy Commissioner,
Hassan District

TGS/-

No A 6 2262/41-42

Office of the Deputy Commissioner,
Mandya District
Dated, Mandya, the 12th M a y 1942

6919/K

14 MAY 1942

From

C M H Ranajodha Singh Esq , B A ,
Deputy Commissioner, Mandya District.

To

H. V Narayana Rao Esq , B A , LL B ,
Secretary to the Government of Mysore,
Law Department, Bangalore

Sir,

Re: marketing of Tobacco in India
and Burma
--oo--

With reference to your letter No L 8507-17/M1 155-41-2 dated 1-3-42 on the above subject, I have the honour to state that regarding the feasibility of removing the inequalities of Local Taxation (item No 20) a rate of Rs 4/- per maund of 960 tolas of tobacco has to be levied in Town and Minor Municipalities as per schedule rates fixed by Government, The Village Panchayets are not levying any tax on tobacco or tobacco dealers I am of opinion that this octroi duty levied by Municipalities may be waived on graded tobacco in cases where the ~~importers~~ importers produce certificates from the Grading centres or the Marketing Officers at the time of bringing such tobacco into Municipal area

As regards item No 21,I write to state that licensing of dealers may be introduced to have better control on tobacco traders and also to improve the trade and the syster of control

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mandya District.

T M.C

GOVERNMENT OF MYSORE

Telegram / phone

No A1-5413/41-42
Encls

OFFICE OF
The Deputy Commissioner
Bangalore District,
Bangalore

Date 29th May 1942

To

C NARAYANASWAMI NAIDU ESQ , B A , B L ,
Secretary to the Government of Mysore,
Law Department,
Bangalore

Marketing of Tobacco in India & Burma

With reference to your letter No L 3507-17 III 155-41-2 dated 13-3-1942 on the above subject I have the honour to state that no tax is being levied by any of the Village Panchayets or Municipalities on Tobacco trade in this District Octroi duty at rates not exceeding one rupee per maund is, however, being imposed by all the Municipalities against a maximum of Rs 4/- per maund fixed in this behalf by Government

2 With regard to the second point viz , the desirability of combining the license fee with the steps taken to control and improve the trade, no license fees are being levied on tobacco trade For further particulars on this point, I request that the Director of Industries and Commerce may kindly be consulted

I have the honour to be,
S i r,
Your most obedient servant,
BS Suryanarayana
For DEPUTY COMMISSIONER
Bangalore District
(Absent from Station)

gvm/-

No R.7361/5
17/6/42

7883/L

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL MYSORE

Date 17th June 194 2

From

B S RAGHAVENDRA RAO, Esq M A (Hons)
PRESIDENT CITY MUNICIPAL COUNCIL
MYSORE

To

A Sunderaraja Rao, Esq , B A ,B L ,
Secretary to Government, Law Department,
BANGALORE

Adverting to your letter No L 8507-17/M1 155-41-2 dated 18th March 1942 regarding the marketing of Tobacco in India and Burma, I have the honour to state that in Mysore City there are two kinds of taxes levied on Tobacco, one is Octroi duty for tobacco entering the Municipality and the second is Licensing Fees for Tobacco traders The Rates of Octroi duty and the License Fees are as under

OCTROI DUTY

Local tobacco	Rs	1	0	0	per maund of 24 lbs
Tobacco Dust		0	8	0	-Do-
Tobacco stalk		0	4	0	-Do-
Foreign Tobacco		3	0	0	-Do-

LICENSE FEE

For wholesale dealers	Rs	5	0	0
Retail dealers	Rs	1	0	0

The rates levied are very fair and no change appears therefore is called for

I have the honour to be,
Sir,
Your most obedient servant,

PRESIDENT 17 6

KSR

[No 45]

5356

GOVERNMENT OF MYSORE

Telegram / phone

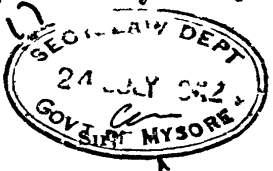
No L.Dis A2 C 3724/40-41
Encls

The Dep... C...
Tumkur District
TUMKUR

Date the 23rd July 1942.

To

C Narayana Swamy Naidu, Esq ,B A ,B L ,
Secretary to Government of Mysore,
Law Department, Bangalore



Subject - Report on the marketting of Tobacco in India

With reference to your letter No L 8507-17/M1 155-41-2 dated the 1st March 1942, on the above subject, I have the honour to state as follows -

Resolution No.20 re the inequalities of local Taxation

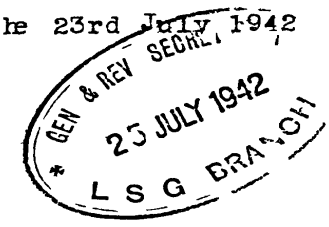
The village Panchayets are not levying any Taxes on Tobacco The only tax that is levied on Tobacco by the local authorities, is, the Octroi duty The Town Municipalities Act and the Taxation rules issued under the minor municipalities Act prescribed a maximum duty of Rs 4/- per maund of 960 tolas Subject to this maximum, different municipalities are charging different rates of Octroi duty according to the sanctioned rules and by-laws In respect of Tumkur District, however, it is seen that the Municipalities of Tumkur, Chikkanaiknahally and Turuvekere are charging a rate of Re 1/- per maund, Madhugiri and Koratagere are charging at the rate of 0-8-0 while Tiptur Municipality is charging at 0-6-0 and Kunigal and Gubbi at four annas per maund In order to remove this inequality of Taxation, Government may if need be, direct all the Municipal Councils to levy a uniform rate of Taxation Resolution No 21 regarding the combination of Taxation measures with the measures to improve trade and production

p t o

5831/L

No A5 C 2527/41-42

Office of the Deputy Commissioner,
Kolar District
Dated, Kolar the 23rd July 1942



To

The Secretary to Government of Mysore,
Law Department, Bangalore

SUBJECT MARKETING OF TOBACCO IN INDIA

With reference to your letter No L 8507-17 dated 18-3-42 forwarding a copy of letter No F 66/13-39-A dated December 1941 from the Secretary, Imperial Council of Agricultural Research, New Dehli on the above subject, together with that of an extract of its enclosure and calling for a report on the items 20 and 21 referred to in the enclosure, I have the honour to state that regarding item No 21 no action is called for in Mysore State as the Imperial -- Council itself expects that there is no tobacco trade-tax in Mysore

With regard to item No 20, I beg to state that the only tax that is levied on tobacco in the Municipalities is Octroi subject to a maximum of Rs 2/- per maund The rate prevailing in each Municipality has been fixed with due regard to local conditions The rates in the Municipalities in the Kolar District vary from Rs 0-4-0 to Rs 2-0-0 per maund The question of standardising the levy of octroi duty in respect of all dutiable articles in the several Municipalities in this District was taken up as per resolution passed at the Conference of local Bodies of the District held in May 1939 as an adjunct to the District Conference and proposals were worked up But as the K G F Sanitary Board were not willing to introduce octroi duty within the local limits of their jurisdiction, the question was dropped No octroi is levied in village panchayets There is the general shop-tax which is being levied in most of the Municipalities and village panchayets and there is no direct tax on tobacco It is rather difficult to fix uniform rate of octroi on tobacco in all the Municipalities

I have the honour to be,
Sir,
Your most obedient servant,

DEPUTY COMMISSIONER

1130/L

GOVERNMENT OF MYSORE

Telegraphic Address

OFFICE OF
The Deputy Commissioner,
Shimoga District,
Shimoga,

No L Dis M.3 C. 2946-568/41-42
Encls

Date 15th August 1942

To

The Secretary
to the Government of His Highness the Maharaja of Mysore
Law Department,
Bangalore.

SECY LAW DEPT 12 GOVT OF MYSORE

Subject - Marketing of Tobacco - Report on
*****

With reference to your letter No L 8507-17/ML 155-41-2 dated 18th March 1942 calling for a report on the above subject, I have the honour to state as follows -

Re Para 20 of the Report of the Committee, it is seen that the rate of Octroi on Tobacco, varies from 8 annas to one rupee per maund of 40 seers, in the several Municipalities in this District The maximum rate prescribed by Government in respect of this Tax is Rs 4/- per maund in both Town and Minor Municipalities The existing inequalities may be removed by fixing the rate of Octroi in all Municipalities at one rupee per maund

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Shimoga District.

G V /

1684/5

OFFICE OF THE DEPUTY COMMISSIONER,
Mysore District,

No.D3.C.3772/41-42. Dated, Mysore the 11th September '42.

Dear Sir,

SUBJECT MARKETING OF TOBACCO

With reference to your D.O No L 2636 Ml. 155-41-3 dated the 4th September 1942, on the above subject, I am desired to state that the reports called for from the Municipalities of this District have not yet been received except in case of Hunsur, Gundlupet, Chamarajanagar, Krishnarajanagar and Mirle Municipalities

A stringent reminder has this day been issued again to the Presidents of those Municipalities from whom reports are due. Soon after they are received in this office a final report will be sent.

Yours sincerely,

G RAMACHANDRA RAO, Esq , B.A ,
Assistant Secretary to Government,
General and Revenue Secretariat,
Bangalore.

[illegible], 1942.

[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
B. [illegible]	[illegible]	[illegible]

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No L. 5783 Rev 155-41-4 *Dated Bangalore 10 December 1942.*

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore,

Law Department.

To

The Secretary,
Imperial Council of Agricultural Research,
New Delhi.

SUBJECT: No.20 - discussed at the meeting of the Imperial Council of Agricultural Research regarding the removal of inequalities in the levy of duty on tobacco by the local bodies in the State.

Sir,

Adverting to para 3 of your letter No.F.56/13-39A dated December 1941 and in continuation of this office letter No.A.F.1916 dated 18th September 1942 on the above subject, I am directed to state that no octroi is levied on tobacco by the village Panchayets in the State and no terminal tax is collected. In the City, Town and Minor Municipalities, the levy of octroi is authorised under the provisions of the several Municipalities Acts, subject to a maximum of Rs.4/- per maund of 960 tolas of tobacco and the local bodies levy the same at varying rates within the above limit, according to the local conditions and the bylaws framed by each of them and approved by Government. In order to remove the existing inequalities in the rates of levy and to help the normal course of tobacco trade, a suggestion has been made to these local bodies to levy and collect octroi at a uniform rate of one rupee per maund of 960 tolas of tobacco.

I have the honor to be,
Sir,
Your most obedient servant

Sd/- C. Narayanaswamy Naidu,
Secretary to Government,
Law Department.

Memo No. L 5784-94

Copy of the above is forwarded, with compliments, to the Deputy Commissioners of Districts, for information.

By Order,

SR/14

Secretary to Government, Law Department.

I 1/1

Appendix F G—1]

SUBJECT Subject no 20 - discussed at the meeting of the I C A R regarding the removal of the restrictions on the levy of duty on tobacco by the local boards in the State

Section Ind State

File No 153-41

Serial No 4

Diary No of letter replied to

No L 5783

General and Revenue Secretariat

( )

the *19*

To The Secretary Imperial Council of Agricultural Research New Delhi

Date of issue 10 12 42

Sir

Signed by M G R Rao

para 3 of Advising to forward letter no F 56/13-39 A dated Dec 1941 and in continuation of this office letter no A-F 1916 of 18/9/42 on the above subject, I am directed to state that no action is levied on tobacco by the village panchayats in the State and no Hommal

List of enclosures

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tax is collected ~~by the Municipality~~

In the city of Tanjore Municipality, the levy of octroi is authorised under the provisions of the second Municipalities Act, subject to a maximum of Rs 4/- per candy of 960 lbs of tobacco, and the local bodies levy the same at varying rates within the above limit, according to the local conditions & the bylaws framed by each of them & approved by the Govt.

In order to remove the existing inequalities in the rates of levy & to help the normal course of tobacco trade, ~~suggestions~~ ~~obstructions~~ have been issued to these local bodies to levy & collect octroi at a uniform rate of one rupee per candy of 960 lbs of tobacco

J Lavelle
Asst to
Legislative
Secretary

Copy to ~~S~~ J. Branch with the connected file
L 5784-94 9 copies
Memo no: ---
Copy forwarded w/c to the D. Cis of Dists
M. Cpl, Municipal & Revenue, etc. Rd, Bangalore for info
& n/a
for Legislative
Secretary

Appendix F G—1]

SUBJECT

II 12

Section Mc

File No 153-41

Serial No 5

Diary No of letter replied to

No L 5795-805

To The D C's of Delhi
& Mlcar Bhopal
& President Municipality

General and Revenue Secretariat

( )

the *19*

Date of issue 10.12.42

Sir,

I am directed to
invite reference to the Govt
letter no L 8507-17/Mc
153-41-2 dt 18/8/42 on
the matter of removing
inequalities of local taxation
on tobacco in accordance
with the recommendations of
the Committee of the I C R
R New Delhi & to say
that the views expressed by you
the Govt on the matter Thus

Signed by Mr GRRao

List of enclosures

Copied by

Examined by

seen from the replies received that the
rates levied by the several Mills vary
widely and the maximum limit prescribed
under the Mills Act of 1933
In the interest of tobacco trade
it is considered necessary to levy a
uniform rate of excise on all forms
of tobacco at Rs one per lb of
960 Mds.
I am accordingly to request you to
advise the ~~Govt~~ Tariff Mds to ~~revise~~
City Mds
~~the~~ adopt the above rate & to revise
the bylaws suitably in this behalf
In regard to the minor Mds, they may be
advised to pass a resolution to that effect
fixing a suitable effect very early
A report of action taken in this behalf
~~A copy of the Letter addressed to the~~
Should be sent to this Govt,
Yours faithfully
Sd/-
Secy to Govt
Law Dept